



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 2326

2 AMENDMENT NO. _____. Amend Senate Bill 2326 by replacing
3 lines 23 through 26 on page 6 and lines 1 through 15 on page 7
4 with the following:

5 "(e) For aircraft and watercraft purchased on or after
6 January 1, 2014, "use as rolling stock moving in interstate
7 commerce" in paragraphs (b) and (c) of Section 3-55 occurs
8 when, during a 12-month period, the rolling stock has carried
9 persons or property for hire in interstate commerce for greater
10 than 50% of its total trips for that period or for greater than
11 50% of its total miles for that period. The person claiming the
12 exemption shall make an election at the time of purchase to use
13 either the trips or mileage method and document that election
14 in their books and records. If no election is made under this
15 subsection to use the trips or mileage method, the person shall
16 be deemed to have chosen the mileage method. For aircraft,
17 flight hours may be used in lieu of recording miles in

1 determining whether the aircraft meets the mileage test in this
2 subsection. For watercraft, nautical miles or trip hours may be
3 used in lieu of recording miles in determining whether the
4 watercraft meets the mileage test in this subsection.

5 Notwithstanding any other provision of law to the contrary,
6 property purchased on or after January 1, 2014 for the purpose
7 of being attached to aircraft or watercraft as a part thereof
8 qualifies as rolling stock moving in interstate commerce only
9 if the aircraft or watercraft to which it will be attached
10 qualifies as rolling stock moving in interstate commerce under
11 the test set forth in this subsection (e), regardless of when
12 the aircraft or watercraft was purchased. Persons who purchased
13 aircraft or watercraft prior to January 1, 2014 shall make an
14 election to use either the trips or mileage method and document
15 that election in their books and records for the purpose of
16 determining whether property purchased on or after January 1,
17 2014 for the purpose of being attached to aircraft or
18 watercraft as a part thereof qualifies as rolling stock moving
19 in interstate commerce under this subsection (e)."; and

20 by replacing lines 22 through 26 on page 12 and lines 1 through
21 16 on page 13 with the following:

22 "(e) For aircraft and watercraft purchased on or after
23 January 1, 2014, "use as rolling stock moving in interstate
24 commerce" in (i) paragraphs (4) and (4a) of the definition of

1 "sale of service" in Section 2 and (ii) subsection (b) of
2 Section 3-45 occurs when, during a 12-month period, the rolling
3 stock has carried persons or property for hire in interstate
4 commerce for greater than 50% of its total trips for that
5 period or for greater than 50% of its total miles for that
6 period. The person claiming the exemption shall make an
7 election at the time of purchase to use either the trips or
8 mileage method and document that election in their books and
9 records. If no election is made under this subsection to use
10 the trips or mileage method, the person shall be deemed to have
11 chosen the mileage method. For aircraft, flight hours may be
12 used in lieu of recording miles in determining whether the
13 aircraft meets the mileage test in this subsection. For
14 watercraft, nautical miles or trip hours may be used in lieu of
15 recording miles in determining whether the watercraft meets the
16 mileage test in this subsection.

17 Notwithstanding any other provision of law to the contrary,
18 property purchased on or after January 1, 2014 for the purpose
19 of being attached to aircraft or watercraft as a part thereof
20 qualifies as rolling stock moving in interstate commerce only
21 if the aircraft or watercraft to which it will be attached
22 qualifies as rolling stock moving in interstate commerce under
23 the test set forth in this subsection (e), regardless of when
24 the aircraft or watercraft was purchased. Persons who purchased
25 aircraft or watercraft prior to January 1, 2014 shall make an
26 election to use either the trips or mileage method and document

1 that election in their books and records for the purpose of
2 determining whether property purchased on or after January 1,
3 2014 for the purpose of being attached to aircraft or
4 watercraft as a part thereof qualifies as rolling stock moving
5 in interstate commerce under this subsection (e)."; and

6 by replacing lines 22 through 26 on page 18 and lines 1 through
7 15 on page 19 with the following:

8 "(e) For aircraft and watercraft purchased on or after
9 January 1 2014, "use as rolling stock moving in interstate
10 commerce" in paragraphs (d) and (d-1) of the definition of
11 "sale of service" in Section 2 occurs when, during a 12-month
12 period, the rolling stock has carried persons or property for
13 hire in interstate commerce for greater than 50% of its total
14 trips for that period or for greater than 50% of its total
15 miles for that period. The person claiming the exemption shall
16 make an election at the time of purchase to use either the
17 trips or mileage method and document that election in their
18 books and records. If no election is made under this subsection
19 to use the trips or mileage method, the person shall be deemed
20 to have chosen the mileage method. For aircraft, flight hours
21 may be used in lieu of recording miles in determining whether
22 the aircraft meets the mileage test in this subsection. For
23 watercraft, nautical miles or trip hours may be used in lieu of
24 recording miles in determining whether the watercraft meets the

1 mileage test in this subsection.

2 Notwithstanding any other provision of law to the contrary,
3 property purchased on or after January 1, 2014 for the purpose
4 of being attached to aircraft or watercraft as a part thereof
5 qualifies as rolling stock moving in interstate commerce only
6 if the aircraft or watercraft to which it will be attached
7 qualifies as rolling stock moving in interstate commerce under
8 the test set forth in this subsection (e), regardless of when
9 the aircraft or watercraft was purchased. Persons who purchased
10 aircraft or watercraft prior to January 1, 2014 shall make an
11 election to use either the trips or mileage method and document
12 that election in their books and records for the purpose of
13 determining whether property purchased on or after January 1,
14 2014 for the purpose of being attached to aircraft or
15 watercraft as a part thereof qualifies as rolling stock moving
16 in interstate commerce under this subsection (e)."; and

17 by replacing lines 19 through 26 on page 24 and lines 1 through
18 11 on page 25 with the following:

19 "(e) For aircraft and watercraft purchased on or after
20 January 1, 2014, "use as rolling stock moving in interstate
21 commerce" in paragraphs (12) and (13) of Section 2-5 occurs
22 when, during a 12-month period, the rolling stock has carried
23 persons or property for hire in interstate commerce for greater
24 than 50% of its total trips for that period or for greater than

1 50% of its total miles for that period. The person claiming the
2 exemption shall make an election at the time of purchase to use
3 either the trips or mileage method and document that election
4 in their books and records. If no election is made under this
5 subsection to use the trips or mileage method, the person shall
6 be deemed to have chosen the mileage method. For aircraft,
7 flight hours may be used in lieu of recording miles in
8 determining whether the aircraft meets the mileage test in this
9 subsection. For watercraft, nautical miles or trip hours may be
10 used in lieu of recording miles in determining whether the
11 watercraft meets the mileage test in this subsection.

12 Notwithstanding any other provision of law to the contrary,
13 property purchased on or after January 1, 2014 for the purpose
14 of being attached to aircraft or watercraft as a part thereof
15 qualifies as rolling stock moving in interstate commerce only
16 if the aircraft or watercraft to which it will be attached
17 qualifies as rolling stock moving in interstate commerce under
18 the test set forth in this subsection (e), regardless of when
19 the aircraft or watercraft was purchased. Persons who purchased
20 aircraft or watercraft prior to January 1, 2014 shall make an
21 election to use either the trips or mileage method and document
22 that election in their books and records for the purpose of
23 determining whether property purchased on or after January 1,
24 2014 for the purpose of being attached to aircraft or
25 watercraft as a part thereof qualifies as rolling stock moving
26 in interstate commerce under this subsection (e)."